WEST VIRGINIA CODE: §11-10-5R

§11-10-5r. Technical assistance advisories.

(a) The Tax Commissioner may issue an informal technical assistance advisory to a person, upon written request, as to the position of his office on the tax consequences of a stated transaction or event, under existing statutes, rules or policies. However, after the issuance of an assessment to a taxpayer, a technical assistance advisory may not be issued to that taxpayer with respect to the issue or issues involved in the assessment.

(b) A technical assistance advisory shall have no precedential value except to the taxpayer who requests the advisory and then only for the specific transaction addressed in the technical assistance advisory, unless specifically stated otherwise in the advisory.

(c) Any modification of an advisory shall be prospective only.

(d) The Tax Commissioner may, in his discretion, promulgate rules prescribing guidelines and procedures for submission, issuance or denial of assistance, and disclosure of technical assistance advisory: Provided, That the Tax Commissioner shall not disclose a technical assistance advisory to any person other than the person who requested the advisory, or his authorized representative, without first deleting the name, address and other identifying details of the person to whom the technical assistance advisory was issued, unless that person executes a written waiver of confidentiality.

(e) The Tax Commissioner shall release copies of technical assistance advisories issued pursuant to this section to the public. Any identifying characteristics or facts about the taxpayer shall be omitted or modified in such technical assistance advisories to such an extent so as to not disclose the name or identity of the taxpayer.

WV Legislature